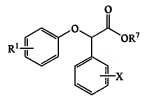
Amendments to the Claims:

This listing of claims will replace all prior versions, and listings of claims in the application:

Listing of Claims:

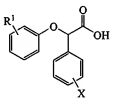
1 - 21. (Cancel)

22. (Currently amended) A process for enantioselectively producing a α-(phenoxy)phenylacetate compound of the formula:



said method comprising:

(a) resolving **an enantiomeric** ~~**the racemic**~~ mixture of **[the] a** α-(phenoxy)phenylacetic acid of the formula:



using ~~**less than 0.5 molar equivalent of**~~ an enantiomerically enriched chiral amine compound;

to produce an enantiomerically enriched α-(phenoxy)phenylacetic acid**, wherein the total amount of enantiomerically enriched chiral amine compound used is less than 0.5 molar equivalents with respect to the α-(phenoxy)phenylacetic acid compound**;

(b) producing an enantiomerically enriched activated α-(phenoxy)phenyl-acetic acid **derivative** by contacting the enantiomerically enriched α-(phenoxy)phenylacetic acid with a carboxylic acid activating reagent; and

(c) contacting the enantiomerically enriched activated α-(phenoxy)phenyl-acetic acid **derivative** with a compound of the formula $(R^7–O)_wM$ to produce the α-(phenoxy)phenyl-acetate compound,

wherein

R^1 is alkyl or haloalkyl;

X is halide;

R^7 is heteroalkyl;

M is hydrogen or a metal; and

the subscript w is the oxidation state of M.

23. (Original) The method of Claim 22, wherein the α-(phenoxy)phenylacetate compound is (-)-halofenate.

24. (Currently amended) The method of Claim 22, wherein said step (a) resolving the **enantiomeric** ~~racemic~~ mixture of the α-(phenoxy)phenylacetic acid comprises:

(a) producing a **crystallization** solution **mixture** comprising a solid enantiomerically enriched acid-base salt of a first enantiomer by contacting the enantiomeric mixture of the α-(phenoxy)phenylacetic acid compound with ~~less than 0.5 molar equivalents of the~~ **an** enantiomerically enriched chiral amine compound under conditions sufficient to produce the ratio of the amount of ~~free~~ first enantiomer to the amount of the ~~free~~ second enantiomer in the ~~solution~~ **salt** is **at least** about **3:1, wherein the total amount of enantiomerically enriched chiral amine compound used is less than 0.5 molar equivalents with respect to the α-(phenoxy)phenylacetic acid compound**

and

(b) separating the solid acid-base salt of the first enantiomer from the solution **mixture** at a temperature where the concentration of an acid-base salt of the second enantiomer of the α-(phenoxy)phenylacetic acid compound is near or below its saturation point.

25. (Currently amended) The method of Claim 24, wherein said step (a) of producing the **crystallization** solution **mixture** comprising the solid enantiomerically enriched acid-base salt of the first enantiomer comprises:

(i) heating the solution **mixture** to a temperature above the nucleation temperature of a first enantiomer; and

(ii) **subsequently** lowering the solution **mixture** temperature to a temperature at or below the nucleation temperature of the first enantiomer to an enantiomerically enriched α-(phenoxy)phenylacetic acid.

26. (Previously presented) The method of Claim 24, wherein said step (b) of separating the solid acid-base salt of the first enantiomer is conducted at a temperature near or above a saturation temperature of an acid-base salt of the second enantiomer.

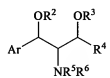
27. (Previously presented) The method of Claim 22 further comprising recovering the chiral amine compound by removing the chiral amine compound from the separated solid acid-base salt of the first enantiomer.

28. (Previously presented) The method of Claim 27, wherein the enantiomerically enriched chiral amine compound used in producing the acid-base salt of said step (a) comprises the recovered chiral amine compound.

29. (Currently amended) The method of Claim 22 further comprising racemizing at least a portion of the second enantiomer in the separated solution **mixture** by contacting the second enantiomer with a base.

30. (Previously presented) The method of Claim 29, wherein the enantiomeric mixture of the α-(phenoxy)phenylacetic acid compound used in said step (a) comprises a racemized α-(phenoxy)phenylacetic acid compound.

31. (Previously presented) The method of Claim 22, wherein the chiral amine compound is of the formula:



wherein

each of R^2 and R^3 is independently hydrogen or alkyl; or R^2 and R^3 together with atoms to which they are attached to form a heterocyclic ring moiety;

R^4 is hydrogen or alkyl;

each of R^5 and R^6 is independently hydrogen or alkyl, or one of R^5 or R^6 is an amine protecting group; and

Ar is aryl.

32. (Currently amended) The method of Claim 22, wherein the α-(phenoxy)phenylacetic acid is an enantiomeric mixture of 4-chloro-α-(3-trifluoromethylphenoxy)phenylacetic acid, said method comprising:

(a) producing a **crystallization** solution **mixture** comprising an enantiomerically enriched acid-base salt of (-)-4-chloro-α-(3-trifluoromethylphenoxy)phenylacetic acid by contacting the enantiomeric mixture of 4-chloro-α-(3-trifluoromethylphenoxy)phenylacetic acid with less than 0.5 molar equivalent of an enantiomerically enriched (1R,2R)-2-amino-1-(4-nitrophenyl)-1,3-propanediol in about 4 grams of an alcoholic solvent per gram of (-)-4-chloro- α-(3-trifluoromethylphenoxy)phenylacetic acid;

(b) separating the enantiomerically enriched acid-base salt from the solution **mixture** which is enriched with (+)-4-chloro- α-(3-trifluoromethylphenoxy)phenylacetic acid; and

(c) removing (1R,2R)-2-amino-1-(4-nitrophenyl)-1,3-propanediol from the acid-base salt to produce enantiomerically enriched (-)-4-chloro- α-(3-trifluoromethyl-phenoxy)phenylacetic acid.

33. (Previously presented) The method of Claim 32, wherein the alcoholic solvent is isopropanol.

34. (Previously presented) The method of Claim 33, wherein about 0.47 molar equivalent or less of (1R,2R)-2-amino-1-(4-nitrophenyl)-1,3-propanediol is used to form the acid-base salt.

35. (Currently amended) The method of Claim 34, wherein said step (a) of producing a solution **mixture** comprising an enantiomerically enriched acid-base salt of (-)-4-

chloro- α-(3-trifluoromethyl-phenoxy)phenylacetic acid comprises heating the solution **mixture** to a temperature at or above a nucleation temperature of the (-)-acid-base salt.

36. (Previously presented) The method of Claim 35, wherein said step (b) of separating the enantiomerically enriched acid-base salt is performed at a temperature near or above a saturation temperature of an acid-base salt of the (+)-enantiomer.

37. (Previously presented) The method of Claim 33, wherein the enantiomerically enriched (1R,2R)-2-amino-1-(4-nitrophenyl)-1,3-propanediol comprises at least a portion of (1R,2R)-2-amino-1-(4-nitrophenyl)-1,3-propanediol that is removed from the acid-base salt of said step (c).

38. (Previously presented) The method of Claim 33 further comprising racemizing at least a portion of (+)-4-chloro- α-(3-trifluoromethylphenoxy)phenylacetic acid obtained in said step (b).

39. (Previously presented) The method of Claim 38, wherein the enantiomeric mixture of 4-chloro- α-(3-trifluoromethylphenoxy)phenylacetic acid comprises at least a portion of (+)-4-chloro- α-(3-trifluoromethylphenoxy)phenylacetic acid that is racemized.

40. (Withdrawn) An enantiomerically enriched α-(phenoxy)phenylacetate compound made by the method of any one of claims 22 to 39.

41. (Withdrawn) A pharmaceutical composition comprising a pharmaceutically acceptable excipient and a compound of claim 40.